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[Third Party Communication:

UILC: 6225.00-00

Date of Communication: Month DD, YYYY]

Number: **201419014**

Release Date: 5/9/2014

From: [REDACTED]

Sent: Thursday, April 24, 2014 9:28:59 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA carryforwards

Sections 6221 requires a partnership item to be determined at the partnership level. Section 6201 and 6225 say we can assess the partnership item after it is determined through an FPAA. The partnership item that was claimed on the partner return for [REDACTED] was disallowed in the FPAA. So we can assess. Seems pretty straight forward. The analysis is scant for that reason. It doesn't matter which return the partner claims the [REDACTED] partnership item on. It still has to be determined at the partnership level before we can assess it.